

By: Bohac

H.B. No. 1913

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the waiver of penalties and interest on certain
3 delinquent ad valorem taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 33.011, Tax Code, is amended by amending
6 Subsection (d) and adding Subsections (i) and (j) to read as
7 follows:

8 (d) A request for a waiver of penalties and interest under
9 Subsection (a)(1) or (3), (b), or (h) must be made before the 181st
10 day after the delinquency date. A request for a waiver of
11 penalties and interest under Subsection (a)(2) must be made before
12 the first anniversary of the date the religious organization
13 acquires the property. A request for a waiver of penalties and
14 interest under Subsection (i) must be made before the 181st day
15 after the date the property owner making the request receives
16 notice of the delinquent tax. To be valid, a waiver of penalties or
17 interest under this section must be requested in writing. If a
18 written request for a waiver is not timely made, the governing body
19 of a taxing unit may not waive any penalties or interest under this
20 section.

21 (i) Subject to Subsection (j), the governing body of a
22 taxing unit may waive penalties and interest on a delinquent tax for
23 any tax year preceding the tax year in which the property owner
24 acquired the property if:

1 (1) the property owner or another person liable for
2 the tax pays the tax not later than the 181st day after the date the
3 property owner receives notice of the delinquent tax; and

4 (2) the delinquency is the result of taxes imposed on:

5 (A) omitted property entered in the appraisal
6 records as provided by Section 25.21; or

7 (B) erroneously exempted property or appraised
8 value added to the appraisal roll as provided by Section 11.43(i).

9 (j) A waiver of penalties and interest under Subsection (i)
10 applies only to the tax lien on the property and does not relieve
11 the person who owned or acquired the property on January 1 of the
12 year for which the delinquent tax was imposed from any personal
13 obligation for the accrued penalties and interest on the tax.

14 SECTION 2. This Act takes effect September 1, 2013.